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UNDP FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1993

Report of the Administrator

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ABBREVIATIONS

ACABQ	Advisory Committee for Administrative and Budgetary Questions
AfDB	African Development Bank
AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
CPMP	Country Programme Management Plan
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCWA	Economic and Social Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization of the United Nations
GCCC	Government cash counterpart contribution
IAEA	International Atomic Energy Agency
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IPF	Indicative planning figure
ITC	International Trade Centre
ITU	International Telecommunication Union
JCGP	Joint Consultative Group on Policy
NGO	Non-governmental organization

OPS	Office for Project Services
PDF	Project Development Facility
SIDFA	Senior Industrial Development Field Adviser
SIS	Special Industrial Services
SMF/LDC	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UNV	United Nations Volunteers
UPU	Universal Postal Union
USAID	United States Agency for International Development
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

I. ANNUAL REVIEW OF THE FINANCIAL SITUATION

A. Overview of the financial situation

1. Introduction

1. The present report provides the Executive Board with comprehensive financial information on the activities financed from the United Nations Development Programme (UNDP) Account during 1993. In addition, the Administrator brings to the attention of the Executive Board financial issues that are of concern to him. Any such issues that require action on the part of the Board are also summarized. In accordance with the Executive Board's request, the present report is shorter than previous reports yet includes all essential information.

2. In his annual review of the financial situation, 1992 (DP/1993/44 and Add.1-3), the Administrator called attention to the serious situation that had developed with respect to the failure of voluntary contributions to reach previously anticipated growth levels, and the consequent need to reduce indicative planning figure (IPF) target levels. The Administrator is pleased to report that the erosion of voluntary contributions appears to have ended and the situation has stabilized. Nevertheless, as indicated in greater detail herein, the balance of UNDP general resources is forecast to continue to decline, and there is a threat that the uneven cash flow will occasion a need to invade the operational reserve, as indeed has been the case in early 1994.

3. The report also contains a section in which the Administrator outlines requirements for changes to the Financial Regulations and Rules resulting from a comprehensive review in the light of the need to: (a) incorporate Governing Council decisions; (b) rationalize and streamline operations; (c) reflect changes in nomenclature; and (d) implement the new status of the Office of Project Services (OPS).

2. Income

4. Total income decreased from $1,528 million in 1992 to $1,351 million in 1993, a reduction of $177 million or 12 per cent. Voluntary contributions were also reduced from $1,182 million in 1992 to $897 million in 1993 (see annex table 1). It should be noted that the 1992 figure includes an amount of $105 million, representing a 1991 contribution that was received only in January of 1992. Excluding this amount for comparative purposes, the reduction amounts to $180 million, or 15 per cent, of which approximately half can be attributed to the strength of the dollar versus donor currencies.

5. Cost-sharing contributions, on the other hand, continued to increase, climbing by 28 per cent from $294 million in 1992 to $376 million in 1993. Further details concerning income received under cost-sharing arrangements can be found in annex tables 4 (a) and 4 (b).

6. Miscellaneous income also increased on a year-to-year basis, from $0.4 million to $23.9 million, primarily as a result of a reduction in the level of exchange losses incurred in 1993 versus 1992. Interest income remained stable, although the level of interest rates generally declined during the year. (See sect. I.D.)

7. While the level of voluntary contributions is expected to stabilize during 1994, the timing of the payments of pledged contributions has become a matter of concern. Delayed payments of pledged contributions, already themselves reduced in amount in some instances, have had an unfavourable impact on UNDP cash flow. Indeed, early in 1994 it was necessary to utilize a portion of the Operational Reserve for a short period when the general resources were temporarily depleted as a result of the non-timely payments of contributions. This matter is discussed in greater detail in section I.E. In this context, attention is also drawn to annex tables 3 (a) and 3 (b).

8. The Administrator calls the attention of the Executive Board to the need for Governments to meet their pledge commitments on a timely basis, as early in the calendar year as is possible.

3. Programme expenditure

9. While total expenditure for each of the years 1992 and 1993 was essentially even at $1.4 billion, there were significant shifts in the components of programme expenditure (see annex table 1). IPF expenditure decreased by some 16 per cent to $609 million (inclusive of IPF add-on funds) in line with the need to reduce IPF targets, while cost-sharing expenditure increased by 52 per cent from $225 million to $341 million in a continuation of the trend experienced over the past several years and in line with the continuing increase in the level of cost-sharing contributions. SPR expenditure decreased by 8 per cent to $46 million.

10. Mention must be made of the increase in the level of expenditure under national execution, which at $173 million represents a 72 per cent rise over 1992 levels. At the same time, expenditure through OPS and agencies decreased by 3 per cent and 29 per cent respectively (see annex table 5).

11. Overall, 1993 expenditure exceeded income by $67 million. For core resources, the overage was $76 million, resulting in a decline in the balance of general resources to $149 million from $221 million. Income from cost-sharing exceeded expenditure (including agency support costs) by $14 million. Cost-sharing balances thus increased to $223 million.

4. Net assets and liabilities

12. Significant balance sheet changes over the course of 1993 will be noted in the Reserve for Field Accommodation (RFA); the level of holdings of operating funds provided to executing agencies; and net liabilities under Management Service Agreements. In addition, there were changes in the level of the

Operational Reserve (see sect. I.E), and, as already mentioned, in the balance of general resources for UNDP core programmes (see annex table 2).

13. Activities under the RFA increased by some $13 million, in large part as a result of the construction of common premises. The Reserve was overspent and overcommitted; a more detailed explanation of the circumstances leading to this status, as well as corrective action to be taken, is presented in section III.

14. The balance of funds held by executing agencies at year end increased by $27 million over 1992 levels. As mentioned in the section on expenditure, the level of agency execution declined by 29 per cent in 1993, largely because of the continuing shift to national execution, as well as the need to reduce IPF outlays in response to reduced levels of resources. These reductions were not identified by the agencies until late in the year so that funding levels could not be recaptured by year end. Action has since been taken to reduce the level of agency holdings.

15. The net liabilities under Management Service Agreements (MSA) have again increased as this modality continues to expand, growing by 45 per cent, from $51 million in 1992 to $74 million at the end of 1993. Additional details regarding MSA activities are contained in section IV below.

16. The balance of general resources of UNDP has declined, as was forecast in the annual review of the financial situation, 1992 (DP/1993/44 and Add.1-3) and as a result of the reduction in voluntary contributions noted above. A continued decline in the level of general resource balances is forecast for 1994 and 1995 (see annex table 2) since expenditure is expected to continue to exceed income over the near term.

17. In accordance with Governing Council decision 93/35, a reserve for transitional measures ($7.2 million) and a reserve for budgeted separations ($6.4 million) were established in 1993, and are reflected as liabilities.

5. Financial forecasts

18. In his report on the mid-term review of resources for the fifth programming cycle (DP/1994/18), submitted to the Executive Board at its annual session 1994, the Administrator presented data on the status of resources and programming for the fifth cycle, and made recommendations for revisions to the programming framework.

19. The forecasts shown in annex tables 1 and 2 with respect to income and expenditure and consequent effects on assets and liabilities reflect the Executive Board's decisions in response to the issues then raised.

20. As previously indicated by the Administrator, the level of cash receipts from voluntary contributions, which had dropped significantly from 1992 to 1993 (from $1,182 million to $897 million), is expected to be essentially flat for 1994 and to show a modest rise in 1995. IPF expenditure forecasts have been revised to reflect the 70 per cent targets approved by the Executive Board.

Cost-sharing contributions have been conservatively estimated to increase by 12-13 per cent per year.

21. Again, the Administrator would like to call to the attention of the Executive Board that the UNDP balance of general resources (exclusive of accumulating non-convertible currencies) is anticipated to decline, despite the expected reduction in total expenditure and modest growth in income, to a level of $79 million at the end of 1994, and to $78 million at the end of 1995. The Administrator urges Governments to take the necessary action to increase the level of voluntary contributions to core resources of the organization.

B. Special Programme Resources

22. Total SPR expenditures during 1993 amounted to $74 million, of which $27.6 million have been charged against cost-sharing contributions, resulting in a net expenditure in 1993 against SPR resources of $46.4 million. The latter represents a decrease of 8 per cent compared to expenditures in 1992 but 3 per cent over the forecast of $45 million. SPR expenditure levels for 1994 and 1995 have been reduced in line with current resource expectations for the remaining years of the fifth cycle.

C. Cost-sharing arrangements

23. Cost-sharing expenditure during 1993 totalled $341 million, which was $116 million more than in 1992. Of the total amount, $313 million was cost-sharing for IPF-financed programmes and projects while $28 million was applied to SPR-financed projects.

24. Annex table 4 (a) provides a country-by-country analysis of the 1993 income from cost-sharing contributions while annex table 4 (b) provides additional information on income received under third-party cost-sharing arrangements, a summary of which is as follows:

	(millions of dollars)
Project cost-sharing by recipient Governments	280.4
Programme cost-sharing by recipient Government	4.9
Third-party cost-sharing	90.6
	375.9

25. In light of the continuing substantial increase in cost-sharing as a funding source, and in order to assist in streamlining and increasing the efficiency of the organization, the Administrator is proposing a change to the Financial Regulations governing the acceptance of cost-sharing contributions to broaden the scope of the Administrator to accept such funds from third parties other than Governments or United Nations agencies, i.e. primarily from

non-governmental organizations (NGOs). The revised definition will be consistent with that approved for the United Nations Fund for Population Activities (UNFPA) in Governing Council decision 93/29. This will assist greatly in reducing the number of small trust funds on the UNDP books, a matter on which the external auditors have commented in the past because of the burdensome nature of the administration of these funds. Further details on this are presented in section V.

D. Placement of UNDP funds

26. The year 1993 was marked by significant trends in the foreign exchange and money markets. The United States dollar steadily appreciated during the first half of the year against most major currencies, and, although displaying volatility over the remainder of the year, still ended the year some 6 per cent higher than it began. At the same time, interest rates in the United States were stable but at lower levels than had been seen in many years while interest rates in Europe steadily declined throughout the year. Despite this combination of circumstances, UNDP was able to improve upon the combined yield on invested funds from 1.9 per cent in 1992 to 3.7 per cent in 1993 as shown in the following table (excluding losses on exchange incurred on accumulating non-convertible currencies):

	1992 yield		1993 yield	
	(millions of US dollars)			
Interest income	55.1	7.0%	43.5	5.3
Exchange losses	(39.8)	(5.1%)	(13.2)	1.6
Total yield	15.3	1.9%	30.3	3.7

27. Exchange losses resulting from fluctuations in exchange rate parities can be analysed as follows:

	1992	1993
	(millions of US dollars)	
Non-dollar holdings of the Operational Reserve	3.2	5.0
Currencies held for operational needs	18.6	4.2
Net losses on exchange to meet operational needs	18.0	4.0
Subtotal	39.8	13.2
Holdings of accumulated non-convertible currencies	10.6	0.0
Total	50.4	13.2

E. Status of the Operational Reserve

28. In accordance with Governing Council decision 90/44 of 22 June 1990, the level of the Operational Reserve is determined as 20 per cent of the estimated contributions or expenditure, whichever is higher. On this basis, the level of the Reserve was established as $200 million for 1993 and will remain at that level for 1994. There has been no change to the composition of the currencies of the Reserve, which are as follows: United States dollars - $110 million; European currency units - $70 million; Japanese yen - $10 million; and Swiss francs - $10 million.

29. As a result of the delayed receipt of several major contributions during the first half of 1994, it became necessary to utilize temporarily $6.6 million from the Operational Reserve during the month of April. The receipt of funds in May corrected the matter and current projections indicate that there will be a positive cash balance over the remainder of the year. Nevertheless, the Administrator calls this serious issue to the attention of the Executive Board and requests that the Board emphasize to donors the need for the timely payment of pledged contributions.

F. Utilization of accumulated non-convertible currencies

30. UNDP holdings of accumulated non-convertible currencies amounted to $13.7 million as at 31 December 1993. The Cuban peso is the sole remaining currency designated under this category. During 1993, UNDP received the

equivalent of $2.1 million in pesos while utilizing only the equivalent of $0.4 million, an increase of $1.7 million.

31. There is a continued increase in the level of holdings of the Myanmar Kyat, which, while not officially designated as an accumulating currency, grew from an equivalent total of $1.6 million to $2.8 million over the course of 1993.

II. AGENCY SUPPORT COSTS: FLEXIBILITY ARRANGEMENTS

32. Support-cost flexibility arrangements have been regulated since 1992 by Governing Council decision 91/32 of 25 June 1991, in which the Council approved support-cost flexibility arrangements for eligible executing agencies that are autonomous organizations within the United Nations system and whose annual delivery level of UNDP-funded projects does not exceed $24 million. In annex 3 of the decision, the Council established the variable rates for flexibility payments, ranging from a maximum of 9 per cent for programme delivery under $8 million to zero for delivery exceeding $24 million.

33. Annex table 6 (a) shows a comparison of forecast and actual amounts relating to the delivery of UNDP-financed projects and associated support costs for the nine agencies that were expected to be eligible for support-cost flexibility in 1993. The forecast of approximately $12.2 million for total support-cost reimbursement to those agencies was based on detailed data submitted by agencies in 1993 for that year. By comparison, actual reimbursement for 1993 amounted to approximately $9.2 million and represents an average of 19.2 per cent of project expenditure for these agencies.

34. Annex table 6 (b) provides data on expected programme delivery for the agencies that are likely to be eligible for flexibility payments in 1994 and estimated support-cost reimbursement to them. For these agencies taken as a group, UNDP is expected to provide support cost at an average of 19.04 per cent of the estimated programme delivery, as compared with the standard 13 per cent for the agencies retaining the old regime of support-cost reimbursement. The table further indicates that the reimbursement to these agencies, including flexibility payments, is expected to finance an average of 50 per cent of the total costs that agencies expect to incur in support of UNDP-financed projects. The remaining 50 per cent will be met by agencies from sources other than UNDP.

III. RESERVE FOR FIELD ACCOMMODATION AND RELATED MATTERS

35. The status of the Reserve for Field Accommodation (RFA) as at 31 December 1993 is summarized in annex table 7.

36. It will be recalled that the Governing Council, in decision 89/57, authorized the Administrator to overcommit the RFA by up to $10 million, i.e., up to a limit of $35 million, while ensuring that disbursements do not exceed $25 million.

37. A combination of circumstances during 1993 resulted in both the overcommitment and overdisbursement of the RFA. As will be noted from annex

table 7, disbursements as at 31 December 1993 had amounted to $41,502,956, or $16,502,956 more than the authorized level, while commitments amounted to $42,538,343, or $7,538,343 more than the authorized amount. The Board of Auditors has commented on the situation in its report for the biennium ended 31 December 1993. UNDP has agreed to present to the Executive Board an expenditure plan for the next three years to ascertain if the authorized level is sufficient to meet future needs. This plan is being prepared and should be available for the Board at its first regular session in 1995.

38. In accordance with decisions of the Joint Consultative Group on Policy (JCGP), the construction of UNDP buildings was enhanced in order to accommodate the common premises concept; various agencies of the United Nations system agreed to share in the costs of construction. With respect to the above-noted overcommitment and disbursement, the sum of $12,229,915 results from funds advanced by UNDP and is owed to UNDP by the following five agencies, to cover their share of the construction costs:

Agency	Amount
	$
UNICEF	6 693 026
UNFPA	2 419 327
WFP	1 971 218
WHO	988 768
UNIDO	150 576
Total	12 222 915

39. In addition to the expenses temporarily incurred through the RFA for other agencies of the United Nations system, income totalling $1,299,537, reflecting rental income received from common premises in 1993, was not reflected in the RFA as at 31 December 1993. This income will be reflected in 1994. The combination of these two amounts will reduce the overdisbursement from $16.5 million to $3 million. This remaining amount will be liquidated during 1994 in accordance with decisions taken to dispose of the majority of housing assets between August 1994 and July 1995, together with the liquidation of housing and rental scheme (HARS) equipment following the discontinuance of the scheme in 1993.

40. Finally, it should be noted that General Assembly resolutions 47/199 and 48/209 confirmed the need for the construction of United Nations system common premises worldwide. The cost of construction of such premises is expected to be undertaken by the private sector under a lease/purchase option modality; consequently, it is anticipated that it may not be necessary to use the RFA for this purpose in the future.

IV. MANAGEMENT AND OTHER SUPPORT SERVICES

41. In its decisions 83/5 and 84/5, the Governing Council authorized the Administrator to provide, at the request of recipient Governments, management and other support services. The Administrator provides such services through the Office for Project Services.

42. In accordance with Governing Council decision 88/54, a comprehensive report on the status of management services agreements (DP/1994/56) is being submitted to the Executive Board. For the purposes of the present report, a brief summary is hereby provided.

43. As of the end of 1993, OPS was providing services under 91 agreements, (excluding the International Fund for Agricultural Development (IFAD) programme), against which expenditures totalled $120 million, compared with 126 agreements and $107 million at the end of 1992. Listed below is a summary of new and amended agreements by source of fund. A more detailed listing can be found in annex tables 8 (a) and 8 (b).

Source of funds	New budgets	Amended budgets	Totals
	(millions of US dollars)		
Development banks	29.61	18.44	48.05
Bilateral grants	107.04	14.08	121.12
Government-funded	0.80	13.44	14.24
Subtotal	137.45	45.96	183.41
IFAD programme	2.42	-	2.42
Total	139.87	45.96	185.83

V. PROPOSED REVISIONS TO THE UNDP FINANCIAL REGULATIONS AND RULES

44. A comprehensive review of the UNDP Financial Regulations and Rules has been completed taking into account:

(a) The need to rationalize and streamline operations and the handling of funds;

(b) The changes in nomenclature, from "Governing Council" to "Executive Board";

(c) The proposed new status of OPS as a separate and identifiable entity, resulting from Executive Board decision 94/12;

(d) Recommendations of the UNDP External Auditors; and

(e) The need to reflect relevant Governing Council and Executive Board decisions in the Regulations.

The Administrator submits to the Executive Board his proposed amendments and the appropriate justification in addendum 4 to the present report. The related changes to the Financial Rules are also provided therein for the information of the Board. The Administrator requests the Board to approve the changes to the Financial Regulations indicated in addendum 4, as well as the change in designation from "Governing Council" to "Executive Board" in all Financial Regulations and Rules in which it appears.

45. Amendments to the Financial Regulations and Rules with regard to support costs have not been presented at the present time, pending the discussion of the Executive Board at its current session of agenda item 2: Agency support costs. However, the Administrator will submit to the Board at its first regular session 1995 proposed amendments to the Financial Regulations and Rules, as appropriate, for approval and information.

VI. EXECUTIVE BOARD ACTION

46. The Executive Board may wish to:

1. Note with concern the decreased level of contributions to the programme which has led to a reduction in the level of indicative planning figures;

2. Call upon Governments to increase their voluntary contributions to the United Nations Development Programme on a more predictable, continuous and assured basis;

3. Request Governments to pay their voluntary contributions to the United Nations Development Programme as early in the year as possible to avoid invasion of the Operational Reserve;

4. Note with satisfaction the substantial increase in the use of national execution in the delivery of the Programme;

5. Note with concern the overcommitment and overexpenditure in the Reserve for Accommodation and request that a three-year plan on the utilization of the Reserve be presented to the Executive Board at its first regular session 1995;

6. Approve the changes to the Financial Regulations set out in document DP/1994/34/Add.4;

7. Take note of the changes to the Financial Rules set out in document DP/1994/34/Add.4.

Annex tables

Annex table 1. Statement of actual income and expenditure as at 31 December 1993 for the years 1992 and 1993 and projections for 1994 and 1995

(Millions of United States dollars)

	1992 Actual	1993 Actual	1993 Change	1994 Forecast	1995 Forecast
I. INCOME					
Contributions from Governments					
Voluntary pledges (cash receipts)	1,182.2	896.5	(285.7)	896.8	948.5
Less: Transfers to Government local office costs	(4.3)	(5.6)	(1.3)	(5.0)	(0.0)
	1,177.9	890.9	(287.0)	891.8	948.5
Voluntary pledges for the Special Measures Fund for the Least Developed Countries	0.0	0.0	0.0	0.0	0.0
Cost-sharing contributions	293.8	375.9	82.1	421.0	475.0
Cash counterpart contributions for projects	11.3	12.3	1.0	13.5	13.5
	1,483.0	1,279.1	(203.9)	1,326.3	1,437.0
UNDP extrabudgetary income	44.8	47.8	3.0	52.0	52.0
Miscellaneous income (net)	0.4	23.9	23.5	15.0	15.0
TOTAL INCOME	1,528.2	1,350.8	(177.4)	1,393.3	1,504.0
II. EXPENDITURE					
Programme expenditure					
Indicative planning figures	730.3	612.1	(118.2)	578.5	558.3
Special Programme Resources	50.6	46.4	(4.2)	42.6	41.0
Special Industrial Services	1.8	3.0	1.2	3.0	3.2
Special Measures Fund for the Least Developed Countries	6.5	1.8	(4.7)	1.8	1.8
Cost-sharing contributions	225.2	341.3	116.1	380.0	430.0
Government cash counterpart contributions	12.3	12.5	0.2	13.5	13.5
	1,026.7	1,017.1	(9.6)	1,019.4	1,047.8

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Annex table 1 (continued)

Programme support costs					
Agency and technical support services a/	88.5	70.3	(18.2)	113.0	128.1
Programme support & development activities	43.5	45.7	2.2	35.0	36.7
Other costs	7.2	6.9	(0.3)	5.7	5.1
UNDP biennial budget expenditure	204.7	213.1	8.4	208.0	219.0
UNDP extrabudgetary expenditure	49.5	51.0	1.5	54.0	54.0
TOTAL EXPENDITURE	1,420.1	1,404.1	(16.0)	1,435.1	1,490.7
III. EXCESS OF INCOME OVER EXPENDITURE	(108.2)	(53.3)	54.9	(41.8)	13.3
Reserve for transitional measures	0.0	7.2	7.2	0.0	0.0
Reserve for budgeted separations	0.0	6.4	6.4	0.0	0.0
	0.0	(13.6)	(13.6)	0.0	0.0
IV. EXCESS OF INCOME OVER EXPENDITURE AFTER RESERVES	(108.2)	(66.9)	41.3	(41.8)	13.3

a/ Includes expenditures for TSS1, TSS2, administrative and operational services on the main programme and cost-sharing.

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Annex table 2. Statement of net assets and liabilities as at 31 December 1993 for the years 1992 and 1993 and projections for 1994 and 1995 a/

(Millions of United States dollars)

	1992 Actual	1993 Actual	1993 Change	1994 Forecast	1995 Forecast
I. ASSETS					
A. Cash					
Convertible currencies	3.4	1.9	(1.5)	1.9	1.9
Usable non-convertible currencies	0.1	0.3	0.2	0.3	0.3
Accmulated non-convertible currencies-main programme	12.0	13.7	1.7	13.7	13.7
Cash at field offices	25.2	30.2	5.0	25.0	25.0
Government letters of credit	3.5	1.9	(1.6)	1.9	1.9
Investments					
UNDP main programme	251.2	117.2	(134.0)	115.7	133.6
Supplementary activities	540.5	616.9	76.4	593.5	588.9
	835.9	782.1	(53.8)	752.0	765.3
B. Advances and accounts receivable					
Operating funds provided by UNDP to participating and executing agencies (net)	76.0	105.1	29.1	100.0	100.0
Other amounts receivable	69.5	68.7	(0.8)	69.0	69.0
	145.5	173.8	28.3	169.0	169.0
Activities under the Reserve for Field Accommodation	28.2	41.5	13.3	25.0	25.0
	1,009.6	997.4	(12.2)	946.0	959.3
II. LIABILITIES					
Unliquidated obligations of participating and executing agencies	128.9	107.9	(21.0)	108.0	108.0
Other amounts payable	307.7	337.2	29.5	340.0	340.0
Management services	51.4	74.0	22.6	75.0	75.0
Reserves trans. measures/budg. separations	0.0	13.6	13.6	0.0	0.0
	488.0	532.7	44.7	523.0	523.0
Reserve for Field Accommodation	25.0	25.0	0.0	25.0	25.0

Annex table 2 (continued)

III. UNEXPENDED CONTRIBUTIONS					
Special Measures Fund for the Least Developed Countries	19.6	17.8	(1.8)	16.0	14.2
Cost-sharing contributions	215.8	222.7	6.9	241.2	260.4
Government cash counterpart contributions	6.9	6.5	(0.4)	6.2	5.9
Extrabudgetary activities	33.8	43.6	9.8	41.6	39.6
	276.1	290.6	14.5	305.0	320.1
	789.1	848.3	59.2	853.0	868.1
IV. NET ASSETS					
Balance of General Resources	220.6	149.2	(71.4)	93.0	91.2
Balance of General Resources (Exclusive of accumulated non-convertible currencies)	208.6	135.5	(73.1)	79.3	77.5

a/ Exclusive of the Operational Reserve ($210 million in 1992, $200 million in 1993, 1994, and 1995)

Annex table 3 (a). Contributions outstanding as at 31 December 1993 for 1993 and prior years

(United States dollars)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Afghanistan	178,500	-	-	-	1,667,135	1,845,635
Albania	581	-	-	-	-	581
Algeria	-	-	-	93,408	2,683,748	2,777,156
Anguilla	-	-	-	-	31,152	31,152
Antigua and Barbuda	-	99,713	-	-	-	99,713
Arab Fund for Economics and Social Development	-	-	-	-	2,055,181	2,055,181
Arab Gulf Programme for United Nations Development Organizations	-	-	-	-	1,433,364	1,433,364
Arab Trade Financing Programme	-	-	-	-	50,000	50,000
Argentina	-	-	-	-	12,154,450	12,154,450
Aruba	-	-	-	-	55,166	55,166
Australia	-	-	-	-	45,736	45,736
Austria	-	-	-	-	550,000	550,000
Bahrain	-	-	-	-	1,334	1,334
Bangladesh	280,000	-	-	-	553,923	833,923
Barbados	-	-	-	-	8,500	8,500
Benin	11,000	-	1,500	-	1,768,488	1,780,988
Belgium	-	-	-	-	315,669	315,669
Bhutan	-	-	-	-	16,034	16,034
Bolivia	-	-	-	143,642	8,884,432	9,028,074
Botswana	-	-	-	-	4,341,290	4,341,290
Brazil	-	-	-	15,221	14,020,398	14,035,619
British Virgin Islands	8,316	-	-	-	29,000	37,316
Brunei Darussalam	698	-	-	-	-	698
Bulgaria	22,903	1,613	-	-	-	24,516
Burundi	2,297	-	-	-	-	2,297
Burkina Faso	15,878	-	-	-	-	15,878
Cambodia	1,454	-	-	-	-	1,454
Cameroon	272,561	422,297	-	172,328	923,324	1,790,510
Canada	-	-	-	-	1,747,356	1,747,356
Cape Verde	69	-	-	-	-	69
Caribbean Community	-	-	-	-	27,020	27,020
Caribbean Development Bank	-	-	-	-	241,099	241,099
Cayman Islands	-	-	-	-	132,751	132,751
Central African Republic	6,763	-	7,098	-	-	13,861
Chad	58,851	-	-	-	205,721	264,572
Chile	1,800,000	100,000	-	-	665,971	2,565,971
China	-	-	-	-	1,425,713	1,425,713
Colombia	-	-	-	91,694	6,994,144	7,085,838
Comoros	4,365	-	-	-	-	4,365
Congo	-	-	-	-	673,336	673,336
Costa Rica	135,327	136,920	-	-	28,556	300,803
Côte d'Ivoire	50,676	-	-	-	173,039	223,715
Czech Republic	682,927	-	-	-	-	682,927
Djibouti	3,360	-	-	-	3,300	6,660
Dominica	20,371	-	-	-	13,667	34,038
Dominican Republic	356,972	-	-	843,911	3,807,087	5,007,970

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Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Ecuador	213,549	-	-	306,516	559,314	1,079,379
Egypt	-	-	-	2,131,773	1,833,277	3,965,050
El Salvador	-	-	-	-	37,487	37,487
Equatorial Guinea	-	-	-	-	147,675	147,675
Fiji	5,000	-	-	-	-	5,000
Finland	-	-	-	-	110,922	110,922
France	16,455,610	-	-	-	97,360	16,552,970
Gabon	-	-	-	-	8,783	8,783
Gambia	2,198	-	-	-	-	2,198
Germany	-	-	-	-	1,074,753	1,074,753
Ghana	45,000	-	-	-	418,560	463,560
Greece	576,132	-	-	-	-	576,132
Grenada	4,000	57,051	500	-	20,691	82,242
Guatemala	1,118,659	-	-	4,424	915,656	2,038,739
Guinea Bissau	-	-	-	-	107,172	107,172
Guyana	-	-	-	-	2,741,661	2,741,661
Haiti	-	-	-	-	7,215	7,215
Honduras	-	-	-	62,828	2,207,273	2,270,101
Hungary	-	36,753	-	-	-	36,753
Iceland	31,095	-	-	-	-	31,095
India	-	-	-	-	5,898	5,898
Indonesia	-	-	-	-	195,000	195,000
Inter-American Development Bank	-	-	-	-	75,016	75,016
Iran, Islamic Republic of	-	-	-	-	537,913	537,913
Iraq	-	-	-	-	163,233	163,233
Italy	19,747,511	-	-	-	-	19,747,511
Jamaica	16,892	-	-	299,353	3,380,044	3,696,289
Japan	-	-	-	-	83,212	83,212
Kenya	68,541	-	-	294	436,180	505,015
Kiribati	-	-	-	-	30,000	30,000
Kuwait	-	-	-	-	1,318,198	1,318,198
Lao People's Democratic Republic	21,168	-	1,000	-	-	22,168
Liechtenstein	6,711	-	-	-	-	6,711
Liberia	239,450	-	-	-	-	239,450
Libyan Arab Jamahiriya	137,931	-	-	-	11,302,011	11,439,942
Madagascar	8,296	82	-	-	90,587	98,965
Malawi	2,028	-	-	-	238,418	240,446
Mali	17,500	-	-	490,354	159,921	667,775
Marshall Islands	-	-	-	-	205,540	205,540
Mauritania	-	-	-	-	114,773	114,773
Mexico	-	-	-	-	194,448	194,448
Mongolia	-	-	-	-	61,500	61,500
Morocco	-	-	-	86,085	-	86,085
Mozambique	8,750	-	-	76	26,792	35,618
Nepal	63,250	-	-	-	4,393	67,643

Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
Netherlands	-	-	-	-	2,975,759	2,975,759
Netherlands Antilles	-	-	-	-	208,153	208,153
Nicaragua	-	-	-	-	693,817	693,817
Niger	14,446	-	1,500	-	-	15,946
Nigeria	108,380	-	-	23,646	814,234	946,260
New Zealand	-	-	-	-	8,987	8,987
Norway	-	-	-	-	1,315,576	1,315,576
Oman	-	-	-	674,403	3,098,903	3,773,306
Pakistan	-	-	-	592,067	-	592,067
Panama	31,618	30,330	-	-	3,344,053	3,374,383
Papua New Guinea	-	-	-	-	2,198,196	2,229,814
Paraguay	138,000	-	-	3,723	6,019,771	6,161,494
Peru	300,000	-	-	-	18,362,122	18,662,122
Philippines	7,964	-	-	-	-	7,964
Qatar	-	-	-	-	306,227	306,227
Republic of Korea	466,682	-	10,000	-	37,320	514,002
Russian Federation	831,362	-	-	-	-	831,362
Saint Kitts and Nevis	-	27,845	-	-	20,696	48,541
Saint Lucia	-	-	-	-	29,651	29,651
Saint Vincent and the Grenadines	-	69,120	-	-	62,511	131,631
Samoa	-	-	-	-	7,967	7,967
Saudi Arabia	-	-	-	163,634	1,531,252	1,694,886
Senegal	623,094	-	-	89,230	-	712,324
Sierra Leone	-	-	4	-	35,705	35,709
Somalia	352	-	27	36,227	-	36,606
Sudan	594,432	-	-	21,535	785,000	1,400,967
Suriname	55,000	-	-	-	-	55,000
Sweden	-	-	-	-	765,785	765,785
Switzerland	-	-	-	-	469,281	469,281
Thailand	-	-	-	-	35,000	35,000
Togo	3,378	-	-	101,352	-	104,730
Trinidad and Tobago	71,048		-	-	-	71,048
Tunisia	144,231	-	-	-	159,437	303,668
Turkey	233,128	-	-	2,721	395,859	631,708
Turks and Caicos Islands	-	-	-	-	17,185	17,185
Uganda	1,552	-	-	-	-	1,552
United Arab Emirates	-	-	-	-	1,104,184	1,104,184
UNCHS	-	-	-	-	347,845	347,845
UNDRO	-	-	-	-	-	-
UNEP	-	-	-	-	27,367	27,367
UNFPA	-	-	-	-	43,121	43,121
UNHCR	-	-	-	-	87,894	87,894
UNICEF	-	-	-	-	377,286	377,286

Annex table 3 (a) (continued)

Country or organization	Voluntary contributions	Voluntary programme costs	Special Measures Fund for the Least Developed Countries	Government cash counterpart contributions	Cost-sharing	Total
United Republic of Tanzania	-	1,101	-	-	5,250	6,351
United States of America	2,000,000	-	-	-	2,252,000	4,252,000
Uruguay	-	-	-	-	3,435,486	3,435,486
Vanuatu	-	-	-	-	238	238
Venezuela	440,000	-	-	-	4,384,583	4,824,583
World Bank	-	-	-	-	333,667	333,667
World Food Programme	-	-	-	-	4,271	4,271
Yemen	46,699	-	-	-	-	46,699
Yugoslavia	481,326	-	-	-	-	481,326
Zambia	287	-	-	-	166,500	166,787
Zimbabwe	-	-	-	-	15,000	15,000
Undetermined	-	-	-	-	274,540	274,540
Total	49,296,119	982,825	21,629	6,450,445	153,195,639	209,946,657

Annex table 3 (b). Aging of contributions

	Voluntary contributions	Special Measures Fund for the Least Developed Countries	Cost-sharing	Government cash counterpart contributions	Total
1989 and prior years	3 978 012	2 373	6 086 238	2 447 923	12 514 546
1990	920 186	4 878	5 869 802	526 143	7 321 009
1991	22 155 542	13 378	11 655 702	322 516	34 147 138
1992	1 613 646	0	22 720 613	1 369 284	25 703 543
1993	21 611 558	1 000	106 863 284	1 784 579	130 260 421
Total	50 278 944	21 629	153 195 639	6 450 445	209 946 657

Annex table 4 (a). Income received under cost-sharing arrangements, recipient countries

(Thousands of United States dollars)

Country or territory	Project cost-sharing received in 1993	Project cost-sharing cumulative total	Programme cost-sharing received in 1993	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1993	Third-party cost-sharing cumulative total
Afghanistan	-	3 062	-	-	439	1 019
Algeria	1 196	23 418	(158)	1 409	-	1 518
Angola	25	950	-	-	4 205	7 781
Anguilla	-	101	-	-	-	-
Argentina	65 112	210 592	(4 895)	2 938	534	2 070
Aruba	353	573	-	634	-	-
Bahamas	-	1 193	-	-	-	-
Bahrain	-	11 342	-	-	-	-
Bangladesh	1 000	11 487	-	-	41	4 108
Barbados	-	143	-	-	-	46
Belize	235	913	-	1	-	-
Benin	-	1 100	-	-	-	-
Bermuda	-	125	-	-	-	-
Bhutan	-	1 133	-	-	-	2 780
Bolivia	6 776	29 377	-	-	2 930	25 775
Botswana	103	5 084	1 967	12 857	157	2 611
Brazil	33 768	151 531	(153)	21 534	50	1 032
Brunei Darussalam	-	68	-	-	-	-
Bulgaria	-	30	-	-	425	425
Burkina Faso	-	-	-	-	45	602
Burundi	-	2 416	-	-	565	2 856
British Virgin Islands	-	328	-	-	14	71
Cambodia	-	-	-	-	9 867	14 426
Cameroon	424	16 838	-	-	-	-
Cape Verde	-	576	-	-	(632)	429
Cayman Islands	4	322	(4)	221	-	-
Central African Republic	-	-	-	-	-	2
Chad	-	200	-	-	3 640	15 675
Chile	9 724	25 294	-	-	125	190
China	6 565	43 983	-	-	167	21 226
Colombia	28 811	92 705	113	113	-	1 394
Comoros	-	-	-	-	-	14
Congo	-	813	-	9 705	-	24
Cook Islands	161	793	-	-	-	150
Costa Rica	604	4 142	-	-	1 418	8 421
Côte d'Ivoire	254	9 541	-	5 604	-	1 345
Cyprus	-	542	-	-	-	17
Czech	22	243	-	67	-	-
Democratic People's Republic of Korea	-	267	-	-	-	-
Djibouti	40	1 163	-	-	39	145
Dominica	41	632	-	-	-	75
Dominican Republic	7 263	12 251	-	-	-	43
Ecuador	5 807	28 629	-	-	870	4 178
Egypt	3 338	10 516	-	42	394	12 325
El Salvador	11 530	16 810	-	-	774	2 721
Equatorial Guinea	-	59	-	-	-	-
Eritrea	-	-	-	-	50	50
Ethiopia	-	1 304	-	-	1 649	2 029
Fiji	524	2 639	-	-	-	5

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Annex table 4 (a) (continued)

Country	Project cost-sharing received in 1993	Project cost-sharing cumulative total	Programme cost-sharing received in 1993	Programme cost-sharing cumulative total	Third-party cost-sharing received in 1993	Third-party cost-sharing cumulative total
Gabon	(103)	14 404	103	5 723	-	-
Gambia	32	335	-	-	38	248
Ghana	-	1 262	-	-	-	1 056
Greece	-	585	-	-	-	-
Grenada	9	244	-	-	-	-
Guatemala	2 726	11 689	-	1	1 635	11 094
Guinea	63	598	-	-	-	-
Guinea-Bissau	-	326	-	-	101	1 163
Guyana	1 604	4 181	-	20	-	317
Haiti	-	2 726	-	-	-	4 526
Honduras	5 023	24 313	-	-	96	14 659
Hong Kong	-	60	-	-	-	-
Iceland	-	132	-	-	-	-
India	805	9 549	-	-	-	-
Indonesia	2 535	27 303	-	24 511	564	9 911
Iran, Islamic Republic of	723	32 008	-	398	44	92
Iraq	(2)	9 431	2	10	-	60
Jamaica	3 046	18 875	(10)	4 096	-	1 053
Jordan	33	4 425	-	-	25	478
Kenya	-	363	-	-	43	6 202
Kiribati	-	30	-	-	-	77
Korea, Republic of	395	1 157	956	956	-	-
Kuwait	67	23 482	4 477	4 784	-	-
Lao People's Democratic Republic	1 200	2 835	-	-	368	1 083
Lebanon	306	1 011	-	-	245	293
Lesotho	-	-	-	-	(1)	1 823
Liberia	-	657	-	-	1 094	3 815
Libyan Arab Jamahiriya	377	28 846	-	-	-	-
Madagascar	232	541	-	8	-	-
Malawi	-	559	-	-	1 040	1 126
Malaysia	20	1 165	1 649	11 921	-	-
Maldives	-	138	-	-	(10)	1 382
Mali	-	395	-	-	672	4 544
Marshall Islands	75	75	-	-	168	168
Mauritania	-	2 064	-	-	122	1 571
Mauritius	-	103	-	-	-	-
Mexico	896	10 461	-	-	-	171
Micronesia	158	503	-	-	-	-
Mongolia	161	235	-	-	815	1 312
Montserrat	-	30	-	-	-	80
Morocco	842	7 896	-	-	28	564
Mozambique	-	365	-	-	796	2 435
Myanmar	-	-	-	-	193	807
Namibia	176	176	-	-	-	173
Nepal	-	6 213	-	-	-	2 078
Netherlands Antilles	105	800	349	5 147	-	-
Nicaragua	2 768	6 281	-	-	2 441	6 714
Niger	-	-	-	-	-	700
Nigeria	1 519	15 555	(1 500)	23 118	-	1 012
Niue	-	6	-	-	-	-

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Annex table 4 (a) (continued)

Country	Project cost-sharing received in 1993	Project cost-sharing cumulative total	Programme Cost-Sharing received in 1993	Programme Cost-Sharing cumulative total	Third-Party Cost-Sharing received in 1993	Third-Party Cost-Sharing cumulative total
Oman	(114)	26 810	-	516	-	-
Pakistan	-	747	-	-	-	165
Palestinian people	-	-	-	-	189	2 313
Panama	14 161	30 663	400	5 405	-	5
Papua New Guinea	3 107	11 960	-	-	28	2 918
Paraguay	12 186	33 575	-	-	-	133
Peru	13 266	23 072	-	1 170	718	1 132
Philippines	-	855	-	-	73	511
Poland	39	823	-	40	-	370
Portugal	-	2 433	-	-	-	-
Qatar	444	14 887	(78)	58	4	144
Romania	-	-	-	-	1 031	1 154
Rwanda	326	2 336	-	-	-	2 408
Saint Kitts and Nevis	-	96	-	-	-	-
Saint Lucia	66	267	-	-	-	120
Saint Vincent and the Grenadines	23	270	-	-	-	2
Samoa	-	939	-	-	-	356
Sao Tome and Principe	-	392	-	-	34	48
Saudi Arabia	5 721	101 683	251	1 975	-	-
Senegal	-	-	-	-	73	3 019
Sierra Leone	28	139	-	-	462	1 340
Singapore	(17)	538	-	-	-	-
Somalia	-	50	-	-	2 430	6 143
Sri Lanka	42	3 006	-	-	-	15
Sudan	-	5 551	-	254	109	14 729
Suriname	-	32	-	376	-	-
Swaziland	232	4 676	18	18	6	1 721
Syria	-	1 255	-	1 815	100	320
Thailand	-	760	-	-	-	1 282
Togo	-	237	-	-	-	170
Tokelau Islands	-	75	-	3	-	-
Tonga	-	-	-	-	-	55
Trinidad and Tobago	459	838	-	18 941	-	-
Trust Territory of the Pacific Islands	(138)	1 329	-	-	(167)	56
Tunisia	424	2 882	-	136	15	156
Turkey	1 949	20 099	-	-	-	39
Turks and Caicos Islands	-	3	-	-	-	-
Tuvalu	-	-	-	-	-	755
Uganda	256	2 200	-	-	1 471	1 952
United Arab Emirates	814	27 018	110	246	95	303
United Republic of Tanzania	-	5 152	-	22	-	954
Uruguay	9 572	22 968	(26)	26	521	1 453
Vanuatu	-	72	-	-	-	70
Venezuela	7 998	48 194	(75)	29	-	536
Viet Nam	5	5	-	-	195	1 026
Yemen	-	12 563	-	-	30	28 780
Yugoslavia	-	666	-	-	882	2 077

Annex table 4 (a) (continued)

Country	Project cost-sharing received in 1993	Project cost-sharing cumulative total	Programme Cost-Sharing received in 1993	Programme Cost-Sharing cumulative total	Third-Party Cost-Sharing received in 1993	Third-Party Cost-Sharing cumulative total
Zaire	-	198	-	-	-	-
Zambia	-	59	-	-	78	154
Zimbabwe	-	232	-	-	-	542
Africa regional	12	2 905	-	-	4 153	59 198
Arab regional	-	9 373	-	-	1 369	15 106
Asia regional	(956)	7 039	-	-	1 448	10 174
Europe regional	-	2 147	-	-	814	1 616
Latin America and the Caribbean regional	455	3 809	-	-	25 784	109 431
Interregional	560	1 916	-	-	9 100	76 119
Global	-	-	-	-	1 261	8 345
Miscellaneous	-	-	1 414	4 299	-	-
Total	280 391	1 439 410	4 910	171 147	90 589	579 780

Annex table 4 (b). Income received under third-party cost-sharing arrangements, by donor

(Thousands of United States dollars)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975-1993
African Development Bank	Africa regional	544	7 441
Africa Leadership Forum	Africa regional	-	18
Agence de coopération culturelle et technique	Chad	-	170
Algeria	Africa regional	-	199
Arab Fund for Economic Social Development	Jordan	-	168
	Arab States regional	489	1 382
	Subtotal	489	1 550
Arab Gulf Programme for United Nations Development Organizations	Djibouti	18	18
	Egypt	-	335
	Guinea-Bissau	-	500
	Haiti	-	629
	Jordan	25	250
	Maldives	-	850
	Mali	-	1 850
	Niger	-	502
	Palestinian People	-	850
	Senegal	73	73
	Sierra Leone	-	400
	Sudan	-	39
	Syria	100	263
	Tonga	-	50
	Yemen	-	200
	Arab States regional	300	600
	Caribbean regional	-	150
	Global	150	1 500
	Subtotal	666	9 059
Arab Labour Organization	Arab States regional	220	450
Arab Maritime Transport Academy	Arab States regional	-	1 040
Arab Trade Financing Programme	Arab States regional	50	100
Asociación Chilena de la Propriedad Industrial	Chile	-	15
Asociación de Zonas Francas de Latino - América y el Caribe	Latin America regional	-	8
Assistance to the Latin American Association for Integration	Latin America regional	-	264

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1990	Cumulative amount 1975 - 1990
Australia	Bhutan	-	243
	Bolivia	-	2
	Cambodia	129	129
	China	50	481
	Egypt	-	227
	El Salvador	-	10
	Ethiopia	40	40
	Honduras	-	11
	Mongolia	327	554
	Myanmar	10	26
	Nicaragua	-	22
	Papua New Guinea	(1)	1 801
	Philippines	151	151
	Saint Vincent	-	2
	Vanuatu	-	45
	Viet Nam	-	236
	Yemen	-	4
	Global	-	19
	Interregional	287	506
	Subtotal	993	4 509
Austria	Bangladesh	-	147
	Burundi	250	250
	China	-	81
	Egypt	-	420
	Nicaragua	107	107
	Yugoslavia	876	2 071
	Interregional	-	30
	Africa regional	-	200
	Subtotal	1 233	3 306
Belgium	Algeria	-	184
	Kenya	-	1 476
	Mali	-	1 075
	Mauritania	-	24
	Interregional	73	73
	Subtotal	73	2 832
Canada	Angola	-	420
	Argentina	-	1
	Brazil	-	173
	Cape Verde	-	20
	China	-	164
	Colombia	-	52
	Congo	-	24
	Djibouti	21	21
	Egypt	270	1 270
	El Salvador	178	785
	Ethiopia	-	13
	Jamaica	-	154
	Liberia	-	262
	Maldives	(10)	-
	Myanmar	-	37
	Sao Tomé and Principe	-	8
	Somalia	-	208
	Sudan	-	1 067
	Tunisia	-	31
	Turkey	-	39
	Uganda	-	15
	Yemen	-	59
	Zambia	78	154
	Global	-	84
	Interregional	165	11 353
	Africa regional	8	627
	Latin America regional	-	1 489
	Subtotal	710	18 530

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1990	Cumulative amount 1975 - 1990
Caribbean Development Bank	Caribbean regional	-	150
	Dominica	-	25
	Saint Lucia	-	120
	Latin America regional	-	230
	Subtotal	-	525
Caribbean Community	Latin America regional	-	127
Central African Development Bank	Africa regional	-	163
Central American Bank for Economic Integration	Latin America regional	-	36
Denmark	Angola	-	500
	Bangladesh	-	300
	Bolivia	578	1 539
	Botswana	157	882
	China	20	354
	Costa Rica	443	1 609
	Ecuador	401	1 138
	Egypt	44	542
	Ethiopia	300	300
	Sudan	-	118
	Yemen	-	247
	Interregional	222	2 270
	Asia regional	244	244
	Africa regional	200	1 538
	Global	100	100
	Subtotal	2 709	11 681
East African Development Bank	Africa regional	-	46
European Economic Community	Brazil	16	175
	Lesotho	-	151
	Malawi	113	113
	Sudan	-	287
	Yemen	-	3 009
	Arab States regional	-	123
	Europe regional	-	77
	Interregional	997	1 196
	Subtotal	1 126	5 131
Finland	Bolivia	-	311
	Cambodia	342	847
	China	-	250
	Costa Rica	201	573
	Indonesia	364	364
	Lebanon	-	48
	Nicaragua	-	341
	Panama	-	5
	Somalia	-	92
	Sudan	-	2 111
	Uganda	17	322
	United Republic of Tanzania	-	827
	Africa regional	-	2 439
	Asia regional	-	265
	Interregional	-	376
	Subtotal	924	9 171

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
Food and Agricultural Organization of the United Nations	Interregional	-	10
France	Angola	1 000	1 000
	China	-	52
	Dominican Republic	-	18
	Egypt	-	112
	Ethiopia	87	87
	Haiti	-	2 108
	Morocco	-	466
	Myanmar	9	9
	Nicaragua	-	41
	Niger	-	20
	Romania	152	275
	Zimbabwe	-	32
	Africa regional	-	4 035
	Latin America regional	172	1 393
	Global	-	173
	Interregional	94	503
	Subtotal	1 514	10 324
Germany	Cambodia	-	29
	China	-	282
	Dominican Republic	-	25
	Honduras	5	5
	Jordan	-	28
	Malawi	235	235
	Mauritania	-	96
	Myanmar	9	9
	Paraguay	-	109
	United Republic of Tanzania	-	43
	Uruguay	-	4
	Yemen	-	1 992
	Asia regional	-	62
	Interregional	-	2 314
	Global	-	196
	Subtotal	249	5 429
Greece	Egypt	-	500
Hongkong	China	-	6 443
Inter-American Development Bank	Bolivia	(39)	2 009
	Latin America regional	880	4 964
	Subtotal	841	6 973
International Finance Corporation	Latin America regional	122	1 092
	Africa regional	1 200	7 227
	Subtotal	1 322	8 319
International Fund for Agricultural Development	Argentina	334	334
	Venezuela	-	489
	Arab States regional	-	30
	Latin America regional	-	901
	Global	24	24
	Subtotal	358	1 778
International Labour Organization	Jordan	-	32
	Palestinian People	164	164
	Arab States regional	230	380
	Interregional	-	238
	Subtotal	394	814
International Monetary Fund	Latin America regional	-	375

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
International Telecommunications Union	Brazil	20	47
Iran, Islamic Republic of	Arab States regional	-	2 003
Israel	Latin America regional	-	50
Instituto Regional de Corporación	Sierra Leone	75	200
Italy	Argentina	-	1 200
	Bolivia	-	8 174
	China	-	10 214
	Colombia	-	122
	Egypt	-	325
	Honduras	-	1 920
	Kenya	-	1 618
	Myanmar	160	160
	Somalia	2 430	2 430
	Africa regional	-	3 127
	Latin America regional	23 757	85 668
	Global	-	300
	Interregional	-	4 551
	Subtotal	26 347	119 809
Japan	Cambodia	100	100
	Cook Islands	-	150
	Egypt	-	1 000
	Indonesia	200	200
	Lao	-	324
	Maldives	-	532
	Mongolia	488	488
	Myanmar	-	499
	Nepal	-	524
	Samoa	-	356
	Thailand	-	339
	Tuvalu	-	755
	Viet Nam	195	195
	Latin America regional	200	600
	Africa regional	271	271
	Asia regional	797	4 910
	Interregional	165	13 003
	Subtotal	2 416	16 667
Jordan	Palestinian people	-	457
Junta del Acuerdo de la Cartagena	Peru	-	6
Latin American Centre for Development Administration	Latin America regional	-	67
Latin American Institute for Economic and Social Planning	Paraguay	-	24
	Latin America regional	-	356
	Subtotal	-	380
League of Arab States	Arab States regional	-	100
Libyan Arab Jamahiriya	Africa regional	-	97

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
Luxembourg	Nicaragua	89	89
	Africa regional	451	451
	Subtotal	540	540
Mauritania	Arab States regional	-	12
Miscellaneous	Bangladesh	32	153
	Chad	-	8 975
	Liberia	394	1 139
	Mauritania	122	687
	Sudan	-	738
	Interregional	218	785
	Latin America regional	-	244
	Subtotal	766	12 721
Morocco	Africa regional	-	64
Netherlands	Afghanistan	-	580
	Angola	-	231
	Bangladesh	9	266
	Bhutan	-	750
	Bolivia	1 433	4 512
	Botswana	-	941
	Brazil	-	51
	Cambodia	5 208	8 983
	Chad	3 640	4 487
	China	-	622
	Colombia	-	1 200
	Costa Rica	640	6 089
	Côte d'Ivoire	-	1 299
	Ecuador	469	2 706
	Egypt	-	2 000
	El Salvador	398	398
	Ethiopia	164	164
	Ghana	-	506
	Guatemala	1 635	11 059
	Guinea-Bissau	-	418
	Honduras	61	12 553
	Indonesia	-	8 853
	Jamaica	-	198
	Lao People's Democratic Republic	368	368
	Lesotho	(1)	1 672
	Liberia	-	1 605
	Malawi	136	222
	Mauritania	-	244
	Mozambique	796	2 105
	Nepal	-	1 140
	Nicaragua	218	1 421
	Nigeria	-	1 012
	Peru	546	654
	Philippines	(78)	360
	Romania	454	454
	Rwanda	-	1 701
	Senegal	-	2 946
	Sudan	109	5 362
	Swaziland	-	1 715
	Uganda	781	789
	United Republic of Tanzania	-	25
	Yemen	-	17 541
	Africa regional	717	3 211
	Latin America regional	-	636
	Interregional	2 810	9 609
	Subtotal	20 513	123 658
New Zealand	China	-	991
	Fiji	-	5
	Iran	-	48

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Annex table 4 (b) (continued)

Recipient Donor	Amount country/region	Cumulative amount in 1993	1975 - 1993
New Zealand (Continued)	Kenya	28	707
	Kiribati	-	77
	Papua New Guinea	-	1 052
	Viet Nam	-	29
	Subtotal	28	2 909
Niger Basin Authority	Africa Regional	-	142
Non-governmental organizations	Bolivia	958	8 819
	Cyprus	-	17
	Gambia	12	12
	Haiti	-	39
	Lebanon	20	20
	Montserrat	-	29
	Peru	172	172
	Sao Tome	-	6
	Uganda	-	2
	Uruguay	-	9
	Subtotal	1 162	9 125
Norway	Angola	-	447
	Egypt	-	543
	El Salvador	198	498
	Ethiopia	600	750
	Mali	672	672
	Namibia	-	40
	Nicaragua	-	1 109
	Somalia	-	44
	Uganda	673	673
	Yugoslavia	6	6
	Zimbabwe	-	433
	Asia regional	-	687
	Africa regional	(638)	2 668
	Interregional	498	11 667
	Subtotal	2 009	20 237
Organization of Petroleum Exporting Countries	Egypt	-	1 500
	Africa regional	-	8 001
	Arab regional	-	7 641
	Asia regional	-	1 999
	Latin America regional	-	3 500
	Interregional	-	1 898
	Global	-	2 281
	Subtotal	-	26 820
Philippines	China	-	1
Portugal	Angola	483	583
	Cape Verde	(632)	233
	Guinea-Bissau	101	101
	Sao Tome	34	34
	Interregional	141	141
	Africa regional	533	593
	Subtotal	660	1 685
Republic of Korea	Eritrea	50	50
Saudi Arabia	Yemen	-	5 000
Southern African Centre for Cooperation in Agriculture	Mozambique	-	6
Secretaría Ejecutiva del Convenio Andrés Bello	Chile	-	30
Somalia	Africa regional	-	20

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
Spain	Bolivia	-	213
	El Salvador	-	1 000
	Ethiopia	25	25
	Mexico	-	149
	Latin America regional	-	771
	Interregional	67	298
	Subtotal	92	2 456
Sweden	Afghanistan	342	342
	Angola	1 722	3 521
	Bolivia	-	10
	Botswana	-	445
	Burundi	315	315
	Costa Rica	134	134
	Ecuador	-	333
	Egypt	-	920
	Guinea-Bissau	-	144
	Kenya	10	1 396
	Lao People's Democratic Republic	-	329
	Mozambique	-	65
	Namibia	-	133
	Nicaragua	1 713	2 905
	Sri Lanka	-	15
	Sudan	-	2 333
	Viet Nam	-	566
	Africa regional	-	1 435
	Asia regional	-	14
	Latin America regional	658	658
	Interregional	1 842	9 476
	Subtotal	6 736	25 489
Switzerland	Bangladesh	-	2 217
	Bolivia	-	14
	Burundi	-	2 291
	Chad	-	419
	Chile	-	20
	Côte d'Ivoire	-	46
	Egypt	-	500
	Ethiopia	50	50
	Ghana	-	550
	Kenya	5	5
	Nepal	-	80
	Nicaragua	129	229
	Peru	-	300
	Rwanda	-	707
	Africa regional	194	936
	Asia regional	407	1 719
	Global	265	1 151
	Interregional	840	9 139
	Subtotal	1 890	20 373
Tunisia	Palestinian people	-	24
United Kingdom of Great Britain and Northern Ireland	Angola	-	79
	Brazil	-	500
	Cambodia	140	140
	China	-	550
	Egypt	-	1 770
	Ethiopia	33	33
	Gambia	26	26
	Guyana	-	250
	Honduras	30	170
	Liberia	200	309
	Malawi	412	412
	Myanmar	-	17

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
United Kingdom of Great Britain and Northern Ireland (Continued)	Nicaragua	-	97
	Sudan	-	326
	Yemen	-	662
	Africa regional	276	1 470
	Asia regional	-	33
	Interregional	272	5 816
	Subtotal	1 389	12 660
United Nations	Afghanistan	97	97
	Brazil	-	69
	Central African Republic	-	2
Cambodia	40	40	
	Cape Verde	-	57
	Comoros	-	9
	Djibouti	-	106
	Ecuador	-	1
	Mauritania	-	276
	Mozambique	-	259
	Tonga	-	5
	Uganda	-	151
	Global	-	33
	Interregional	350	378
	Latin America regional	-	34
	Subtotal	487	1 517
United Nations Centre for Human Settlements	Barbados	-	46
	Bhutan	-	23
	Bolivia	-	122
	Burkina Faso	45	102
	British Virgin Islands	14	71
	Cape Verde	-	91
	Chile	125	125
	Costa Rica	-	16
	Dominica	-	50
	Guyana	-	57
	Iran, Islamic Republic of	44	44
	Jamaica	-	40
	Lao People's Democratic Republic	-	62
	Mexico	-	22
	Montserrat	-	51
	Myanmar	-	45
	Nicaragua	-	120
	Qatar	-	10
	Sierra Leone	-	46
	United Arab Emirates	-	132
	Vanatu	-	25
	Venezuela	-	6
	Zimbabwe	-	77
	Caribbean regional	-	248
	Latin America regional	-	144
	Subtotal	228	1 775
United Nations Children's Fund	Argentina	-	15
	Bhutan	-	13
	Bolivia	-	50
	China	-	245
	Colombia	-	20
	Ethiopia	-	40
	Guatemala	-	35
	Iraq	-	60
	Mali	-	300
	Nepal	-	334

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
United Nations Children's Fund (Continued)	Nicaragua	105	153
	Niger	-	178
	Papua New Guinea	29	65
	Qatar	-	130
	Sierra Leone	-	7
	Sudan	-	200
	United Arab Emirates	95	171
	United Republic of Tanzania	-	20
	Latin America regional	-	15
	Interregional	51	369
	Subtotal	280	2 420
United Nations Educational, Scientific and Cultural Organization	Egypt	-	204
	Jamaica	-	46
	Lebanon	225	225
	Venezuela	-	10
	Subtotal	225	485
United Nations Environmental Programme	Indonesia	-	14
	Jamaica	-	265
	Tunisia	-	65
	Interregional	-	75
	Subtotal	-	419
United Nations International Drug Control Programme	Jamaica	-	132
	Thailand	-	855
	Subtotal	-	987
United Nations Development Fund for Women	Syria	-	57
United Nations Population Fund	China	-	144
	Indonesia	-	130
	Thailand	-	63
	Interregional	-	30
	Subtotal	-	367
United Nations High Commissioner for Refugees	Cambodia	1 908	2 158
	China	-	50
	Sudan	-	188
	Arab regional	-	145
	Subtotal	1 908	2 541
United Nations Industrial Development Organization	Algeria	-	1 334
	Comoros	-	5
	Qatar	4	4
	Tunisia	15	60
	Interregional	-	75
	Subtotal	19	1 478
United Nations Trust Fund for Sudano-Sahelian Activities	Somalia	-	294
	Africa regional	-	2 600
	Subtotal	-	2 894
Office of the United Nations Disaster Relief Coordinator	Argentina	-	20
	Bangladesh	-	25
	Chad	-	200
	China	97	267
	El Salvador	-	30
	Thailand	-	25
	Interregional	-	25
	Subtotal	97	592

Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
United Nations Volunteers	Latin America regional	-	50
USA for Africa	Mauritania	-	100
United States of America	Angola	1 000	1 000
	Argentina	200	500
	Bangladesh	-	1 000
	Botswana	-	343
	Brazil	14	14
	Bulgaria	425	425
	Burkina Faso	-	500
	Cambodia	2 000	2 000
	Cape Verde	-	28
	Chad	-	1 424
	China	-	25
	Egypt	-	67
	Ethiopia	350	527
	Haiti	-	1 750
	Indonesia	-	350
	Jamaica	-	218
	Kenya	-	1 000
	Liberia	500	500
	Malawi	144	144
	Mali	-	647
	Marshall Islands	168	168
	Mauritania	-	144
	Mongolia	-	270
	Myanmar	5	5
	Nicaragua	80	80
	Poland	-	370
	Romania	425	425
	Sierra Leone	387	687
	Somalia	-	3 075
	Sudan	-	1 960
	Swaziland	6	6
	Togo	-	170
	Trust Territory of the Pacific Islands	(167)	56
	Uruguay	521	1 440
	Yemen	30	30
	Africa regional	-	7 099
	Asia regional	-	311
	Latin America and the Caribbean regional	-	3 922
	Interregional	-	651
	Global	-	5
	Subtotal	6 088	33 336
Venezuela	Egypt	-	10
West Africa Development Bank	Africa regional	-	538
World Bank	Bhutan	-	1 751
	Brazil	-	3
	Egypt	80	80
	Gambia	-	210
	Morocco	28	98
	Pakistan	-	165
	Africa regional	400	2 544
	Arab States regional	80	1 100
	Asia regional	-	37
	Europe regional	814	1 539
	Interregional	-	490
	Latin America regional	-	1 264
	Global	722	2 479
	Subtotal	2 124	11 760

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Annex table 4 (b) (continued)

Donor	Recipient country/region	Amount in 1993	Cumulative amount 1975 - 1993
World Health Organization	China	-	10
	Guyana	-	10
	Palestinian people	25	818
	Subtotal	25	838
World Food Programme	United Republic of Tanzania	-	39
TOTAL		90 589	579 780

Annex table 5. Programme expenditure for the twelve months ended 31 December 1993

(United States dollars)

Agency	Indicative planning figures: Country	Regional	Inter-regional	Global	Total	Indicative planning figure add-on funds	Indicative planning figure sub-line	Special Programme Resources	Special Industrial Services	Special Measures Fund for the Least Developed Countries	Cash counterpart	subtotal	Agency support costs and technical support services	Total
United Nations	54,534,782	940,175	341,283	-	55,818,240	-	-	2,715,439	-	231,120	1,849,746	60,633,545	10,477,455	71,111,000
UNIDO	35,475,125	1,110,997	-	-	36,589,322	-	-	883,995	3,031,829	129,989	394,843	41,029,978	7,931,825	48,961,803
FAO	94,627,865	6,072,413	678,034	302,107	91,741,419	-	-	(60,993)	-	34,371	162,538	91,877,335	14,472,830	106,350,165
UNESCO	12,743,397	1,913,737	432,847	-	15,109,981	-	-	19,693	-	5,663	6,098	15,141,435	3,921,008	19,062,443
ILO	45,549,978	1,653,462	195,819	-	47,399,139	-	-	632,103	-	260,952	1,757	48,294,851	9,625,989	57,720,840
ECA	-	3,125,279	-	-	3,125,279	-	-	(45,301)	-	-	-	3,079,978	400,397	3,480,375
ECE	-	85,675	-	-	85,675	-	-	-	-	-	-	85,675	12,228	97,903
ECLAC	-	826,617	-	-	826,617	-	-	-	-	-	-	826,617	139,463	966,080
ESCAP	-	1,629,810	-	-	1,629,810	-	-	(532,826)	-	-	-	1,096,984	124,614	1,221,598
ESCWA	9,421	37,911	-	-	47,332	-	-	-	-	-	-	47,332	5,932	53,264
UNCTAD	6,448,433	1,787,025	1,078,692	-	9,083,950	-	-	869,467	-	5,416	-	9,958,813	1,195,298	10,154,111
UNCHS	20,501,189	364,928	2151511	-	23,017,628	-	-	442,583	-	(1,499,850)	309,089	22,269,450	2,957,100	25,226,550
ICAO	18,452,195	(866,915)	123,748	-	17,729,028	-	-	339,896	-	-	3,024,391	20,993,315	2,641,797	23,635,112
WHO	4,715,465	467,958	1,060,182	8,720,978	14,964,583	-	-	524,491	-	19,399	(511)	15,487,962	1,720,074	17,208,036
WORLD BANK	21,200,572	5,192,873	7,031,583	10,410,000	43,843,028	(387)	-	1,459,822	-	225,029	259,026	45,786,518	3,619,256	48,405,774
IFC	190,074	7,875,785	320,323	-	8,386,182	-	-	-	-	-	-	8,386,182	775,834	9,162,016
UPU	1,461,183	9	-	-	1,461,192	-	-	-	-	-	-	1,461,192	312,550	1,773,742
ITU	6,863,001	466,471	-	-	7,329,472	-	-	-	-	-	-	7,329,472	1,698,716	9,028,188
WMO	6,893,923	372,865	53,649	-	7,320,437	-	-	-	-	-	-	7,320,437	844,518	8,164,955
IMO	1,809,565	334,153	510,000	-	2,653,718	-	-	-	-	-	-	2,653,718	606,428	3,260,146
WIPO	936,353	412,446	111623	-	1,456,422	-	-	-	-	-	557	1,456,979	205,304	1,662,283
IAEA	182,916	821,619	-	-	1,004,535	-	-	-	-	-	-	1,004,535	214,506	1,219,041
ITC	3,723,460	1,300,424	257,238	-	5,281,122	-	-	-	-	7,103	-	5,288,225	1,107,880	6,476,105
WTO	1,530,211	10,872	-	-	1,541,083	-	-	130,923	-	-	-	1,680,006	365,214	2,045,220
AfDB	-	180,428	-	-	180,428	-	-	-	-	-	-	180,428	23,456	203,884
AsDB	4,833,142	102,728	-	-	4,935,870	-	-	-	-	(608)	-	4,935,462	565,137	5,480,599
IMF	3,745,446	166,833	797,769	-	4,709,848	-	-	-	-	-	-	4,709,848	600,493	5,310,341
EBRD	-	248,060	-	-	248,060	-	-	198,448	-	-	-	446,508	32,268	478,776
UNV	13,989,667	415,441	-	-	14,405,308	-	-	292,000	-	-	-	14,697,308	-	14,697,308
Governments	383,537,691	6,088,449	-	-	389,626,140	3,093,685	607,141	11,326,730	-	1,448,113	5,100,477	411,210,286	-	411,210,286
OPS	80,673,460	14,571,065	5,229,872	9,591,601	110,065,976	726,287	-	53,900,251	-	915,711	1,351,394	166,959,441	18,635,168	185,594,609
UNDP-Other	44,577	770,385	-	-	814,962	-	-	981,158	-	486	-	1,796,606	98,105	1,894,711
Total (inclusive of cost-sharing)	812,760,571	58,467,958	21,179,373	29,032,686	921,408,588	3,819,585	607,141	73,986,099	3,031,829	1,782,994	12,488,405	1,017,126,641	84,191,023	1,101,315,664
Charged to: Source of fund as per column heading	520,827,579	49,068,733	10,513,261	28,192,011	608,621,604	2,943,593	607,141	46,400,677	3,031,829	1,756,039	12,488,405	675,849,288	64,036,017	713,274,928
Cost-sharing	291,920,992	9,359,225	10,666,092	840,675	312,786,984	875,992		27,585,422		26,955		341,275,353	20,153,006	389,040,736
Total (inclusive of cost-sharing)	812,760,571	58,467,958	21,179,373	29,032,686	921,408,588	3,819,585	607,141	73,986,099	3,031,829	1,782,994	12,488,405	1,017,126,641	84,191,023	1,101,315,664
Less: GSS													13,865,562	13,865,562
Adjusted total													70,325,461	1,087,450,102

The Agency support costs and technical support services figure of $84,191,023 includes TSS-1 of $13,488,353 and TSS-2 of $2,199,761

.../...

Annex table 6 (a). Agency support costs in 1993 under flexibility arrangements: Forecasts versus actual for 1993 a/

(thousands of US dollars)

	IAEA	ICAO	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1. Delivery of UNDP-funded projects										
Forecast	2,500	23,643	3,500	10,000	7,820	4,000	1,400	12,000	2,500	67,363
Actual	1,005	19,941	2,654	7,329	5,281	1,461	1,456	7,320	1,541	47,988
2. Standard support cost										
Forecast	325	3,074	455	1,300	1,017	520	182	1,560	325	8,758
Actual	131	2,592	345	953	687	190	189	952	200	6,239
3. Flexibility requirements										
Forecast	225	31	315	745	704	360	126	748	225	3,479
Actual	90	449	239	660	475	132	131	659	139	2,974
4. Total support cost (item 2 + item 3)										
Forecast	550	3,104	770	2,045	1,720	880	308	2,308	550	12,235
Actual	221	3,041	584	1,612	1,162	321	320	1,610	339	9,210
5. Percentage of total support costs to programme delivery (item 4/item 1)										
Forecast	22.00%	13.13%	22.00%	20.45%	22.00%	22.00%	22.00%	19.23%	22.00%	18.16%
Actual	22.00%	15.25%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00%	19.20%

a/ Prepared in accordance with Governing Council decision 91/32

/...

Annex table 6 (b). Forecasts of 1994 agency support costs under flexibility arrangements a/

(thousands of US dollars)

	IAEA	ICAO	IMO	ITU	ITC	UPU	WIPO	WMO	WTO	Total for all agencies
1. Estimated delivery of UNDP-financed projects	1,700	20,800	2,500	7,000	8,462	1,437	1,800	5,000	2,500	51,199
2. Standard support costs at 13%	221	2,704	325	910	1,100	187	234	650	325	6,656
3. Flexibility requirements	153	356	225	630	762	129	162	450	225	3,092
4. UNDP-reimbursable-support costs on UNDP-financed projects (item 2 + item 3)	374	3,060	550	1,540	1,862	316	396	1,100	550	9,748
5. Percentage of UNDP reimbursable support costs to delivery of UNDP-financed projects (item 4/item 1)	22.00%	14.71%	22.00%	22.00%	22.00%	22.00%	22.00%	22.00	22.00%	19.04%
6. Total agency support costs on UNDP-financed projects	783	3,897	1,551	2,000	1,724	1,461	628	6,466	1,145	19,655
7. Percentage of UNDP-reimbursable support costs to agency's total support cost on UNDP-financed projects (item 4/item 6)	47.74%	78.51%	35.46%	77.00%	107.98%	21.64%	63.01%	17.01%	48.02%	49.59%

a/ Prepared in accordance with Governing Council decision 91/32

Annex table 7. Summary of status of the Reserve for Field Accommodation: Year ended 31 December 1993

(US dollars)

Authorized level of Reserve			**25 000 000**
Less:	**Outstanding Loans**	**3 448 051**	
	Completed Investments	**10 531 905**	
	Works in Progress	**22 355 274**	
	HARS	**594 151**	
	Repairs/Rehabilitation	**4 573 575**	**41 502 956**
Balance of Reserve			**(16 502 956)**
Less:	**Committed and under construction**	**1 035 387**	
	HARS	**0**	
	Repairs and rehabilitation	**0**	
			1 035 387
Committed balance of Reserve			**(15 538 343)**

Annex table 8 (a). New Management Service Agreements during year 1993 (US dollars)

Recipient Country	Agreement description	Source of funding	Date of signature		Budget (Millions of $) a/	Duration (Years)
I. DEVELOPMENT BANKS						
Ecuador	Programme Support - Educ.	IADB	N/A	b/	11.25	2.0
El Salvador	Proyecto de Desarrollo	IFAD	14 Feb. 1994	c/	8.50	6.0
Guatemala	Rehabilitacion de Camino	WBank	12 Nov. 1993		0.82	2.0
Latvia	Study of Government Organ.	WBank	15 Jun. 1993		0.20	0.6
Mali	Sante/Population/Hydraulique	WBank	30 Jun. 1993		0.13	1.0
Papua New Guinea	Support-Dept. of Trade	WBank	01 Mar. 1993		0.33	0.6
Somalia	Rural Rehabilitation	IFAD	15 Dec. 1993		3.42	2.5
Turkey	Employment and Training Project	WBank	16 Jul. 1993		1.73	5.0
Uganda	Procurement Project	WBank	30 Mar. 1993		0.94	0.8
Tanzania	Procurement of Commodities	WBank	09 Jun. 1993		0.29	0.6
Tanzania	Parastatal & Public Sector	WBank	19 Oct. 1993		2.00	1.0
Subtotal					29.61	
II. BILATERAL GRANTS						
Benin	Third Grant to Benin	Japan	05 Apr. 1993		7.26	1.0
Cambodia	Japanese Procurement Grant	Japan	03 Jan. 1994	c/	18.58	2.0
El Salvador	Japanese Procurement Grant	Japan	15 Jun. 1993		8.18	1.0
Guinea	Japanese Procurement Grant	Japan	02 Apr. 1993		7.26	1.0
Côte D'Ivoire	Japanese Procurement Grant	Japan	18 Jan. 1993	d/	0.20	1.0
Kyrgyzstan	Reconstruction of schools	Norway	10 Jun. 1993		0.59	0.5
Madagascar	Third Grant to Madagascar	Japan	02 July 1993		22.31	1.0
Mauritania	Japanese Procurement Grant	Japan	9 Febr. 1993		7.26	1.0
Nicaragua	Japanese Procurement Grant	Japan	24 Mar.1993		7.26	1.0
Peru	Japanese Procurement Project	Japan	28 Sep. 1993		23.65	1.0
Interegional	Financement d'activities	France	N/A	b/	2.00	3.6
Regional	Tumen River Area Dvlpmnt	Finland	07 Dec. 1992		0.88	2.0
Sao Tome	Japanese Procurement Grant	Japan	15 Feb. 1993		1.61	1.0
Subtotal					107.04	
III. GOVERNMENT FUNDED						
Kyrgyzstan	Reconstruction of Schools	Govt	16 Jul. 1993		0.43	0.5
Congo	Gestion/Conservation Des	Govt	30 Aug. 1993		0.37	0.6
Subtotal					0.80	
IV. IFAD						
Burundi	Ruyigi Rural Resources Man.	IFAD	e/		0.02	8.0
Chad	Proj de Mise en Valeur	IFAD	e/		0.01	7.0
Equatorial Guinea	Peasant Prod & Mktg Promotion	IFAD	e/		0.02	7.0
Ethiopia	So. Reg. Coop. Dev. & Credit	IFAD	e/		0.01	8.6
Ghana	Rural Enterprises Project	IFAD	e/		0.01	7.0
India	Maharashtra Rural Dev.	IFAD	e/		0.47	8.0
Laos	Bokeo Basic Needs Project	IFAD	e/		0.01	5.0
Lesotho	Rural Finance & Enterprises	IFAD	e/		0.01	9.5
Mozambique	Nampula Artisanal Fisher	IFAD	e/		0.02	9.6
Namibia	Livestock Dev. Project	IFAD	e/		0.33	7.0
Sierra Leone	North Central Agriculture	IFAD	e/		0.13	7.0
Somalia	Beyond Relief Programme	IFAD	e/		0.34	1.0
Sao Tome	Natl Smlholder Supp Prog.	IFAD	e/		0.31	8.6
Sudan	Nile Agri Services	IFAD	e/		0.39	7.0
United Republic of Tanzania	Food & Health Security Project	IFAD	e/		0.01	6.0
Yemen	TEPP (TIHAMA)	IFAD	e/		0.33	8.6
Subtotal					2.42	
GRAND TOTAL					139.87	

a/ Includes Management Fees

b/ Project presented to and accepted by UNDP/OPS in year 1993, but awaiting Government's signature of MSA.

c/ Project presented to and accepted by UNDP/OPS in year 1993

d/ Under the Management Service Agreement of the provision of services in Cote D'Ivoire, OPS provides verification and certification services for purchases made by the private sector. Only Management Fee is charged by OPS.

e/ IFAD Projects have an average duration of 8 years.
The IFAD Board approved during 1993 the project listed, although the Letter of Appointment from IFAD to OPS was not necessarily signed during this period. UNDP/OPS is responsible for the Loan Administration and Supervision for IFAD
The management fee for IFAD projects is an average of us$ 43,000 per project over the loan period.

Annex table 8 (b). Amendments to existing Management Services Agreements during the year 1993 (US dollars)

Recipient Country	Agreement description	Source of funding	Date of signature		Budget (Millions of $) a/	Duration (Years)
I. DEVELOPMENT BANKS						
Argentina	Fortal. Capacidad Gestión	World Bank	30 Mar 1993		0.01	7.8
Argentina	Admin Social Programme	World Bank	26 Feb 1993		(0.48)	4.0
Argentina	Technical Assistance	World Bank	22 Dec 1993		(1.50)	4.0
Bolivia	Emso (Inv Prog.) MPC	World Bank	6 July 1993		0.92	5.7
Ecuador	Public Sector Mgmt Project	World Bank	25 Mar 1993		0.05	7.0
Ecuador	Basic Education	World Bank	N/A	b/	4.21	6.0
Ecuador	Adult Education and Vocation	World Bank	29 Jul 1993		4.69	5.0
Ethiopia	IDA Tech Assistance Cred.	World Bank	25 Jun 1993		0.30	8.0
Turkey	Support to Health Project	World Bank	15 Apr 1994	c/	6.10	6.0
Uganda	Statistical Develop. Prog.	World Bank	2 June 1993		1.30	4.0
Uganda	Recruitment Sys- Govt Emp.	World Bank	15 Jun 1993		0.60	4.0
Uganda	Procurement - Econ & Fin	World Bank	1 Dec 1993		2.24	4.0
	Subtotal				18.44	
II. BILATERAL GRANTS						
Palestine	Dev of Health Inst	Italy	17 Sept 1993		6.87	5.0
Uganda	Relief and Social Rehab.	Sweden	16 Aug 1993		0.38	5.0
Inter-Regional	Danish Consultancy Serv.	Denmark	22 Nov 1993		5.00	4.0
Burkina Faso	Technical Support	Sweden	9 Jun 1993		0.93	5.0
Niger	Technical Assistance	Sweden	16 Jun 1993		0.41	5.0
Senegal	Technical Support	Sweden	27 May 1993		0.49	5.0
	Subtotal				14.08	
III. GOVERNMENT FUNDED						
Argentina	Assistencia Técnica	GOVT	28 Jan 1994	c/	3.00	3.0
Bolivia	Tax Administration	GOVT	6 July 1993		0.14	3.0
Ecuador	Basic Education	GOVT	N/A	b/	9.90	4.0
Turkey	First Health Project	GOVT	15 Apr 1994	c/	0.40	1.0
	Subtotal				13.44	
	GRAND TOTAL				**45.96**	

a/ Includes Management fees.

b/ Amendments to MSAs presented to and accepted by UNDP/OPS in year 1993 but awaiting Government's signature of MSA.

c/ Amendments to MSAs presented to and accepted by UNDP/OPS in year 1993.

UNITED NATIONS

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Executive Board of the United Nations Development Programme and of the United Nations Population Fund

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UNDP FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1993

Report of the Administrator

Corrigendum

Page 6, paragraph 9, line 4

For inclusive of IPF add-on funds read exclusive of IPF add-on funds

Page 12, paragraph 38, line 5

For the sum of $12,229,915 read the sum of $12,222,915

Page 17, annex table 1, first entry under item III

For (108.2) read 108.2

Page 17, annex table 1, first entry under item IV

For (108.2) read 108.2

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